

Central Goods & Services Tax Act, 2017

Section 63 : Assessment of unregistered persons

Notwithstanding anything to the contrary contained in section 73 or section 74¹[or section 74A], where a taxable person fails to obtain registration even though liable to do so or whose registration has been cancelled under sub-section (2) of section 29 but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement for the relevant tax periods and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates:

Provided that no such assessment order shall be passed without giving the person an opportunity of being heard.

Relevant Rule: Rule 100

Relevant Form: Form GST ASMT-14, GST ASMT-15

¹ Inserted by The Finance (No. 2) Act, 2024 (No. 15 of 2024). It is made effective from 01-11-2024 by Noti. No. 17/2024-Central Tax, dt. 27-09-2024.